

2022 TAX RETURN

CLIENT COPY

Client: 02050

Prepared for: LEWISTON ROUNDUP ASSOCIATION, INC.
PO BOX 314
LEWISTON, ID 83501
(208) 746-6324

Prepared by: DAWN ALIVERTI
PRESNELL GAGE, PLLC
1216 IDAHO STREET
LEWISTON, ID 83501
(208) 746-8281

Date: FEBRUARY 25, 2025

Comments:

Route to: _____

2022 Exempt Org. Return
prepared for:

LEWISTON ROUNDUP ASSOCIATION, INC.
PO BOX 314
LEWISTON, ID 83501

PRESNELL GAGE, PLLC

**PRESNELL GAGE, PLLC
1216 IDAHO STREET
LEWISTON, ID 83501
(208) 746-8281**

February 25, 2025

LEWISTON ROUNDUP ASSOCIATION, INC.
PO BOX 314
LEWISTON ID 83501

Your 2022 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

A handwritten signature in cursive script that reads "Dawn Aliverti".

DAWN ALIVERTI

PRESNELL GAGE, PLLC
1216 IDAHO STREET
LEWISTON, ID 83501
(208) 746-8281

Client 02050
February 25, 2025

LEWISTON ROUNDUP ASSOCIATION, INC.
PO BOX 314
LEWISTON, ID 83501
(208) 746-6324

FEDERAL FORMS

Form 990	2022 Return of Organization Exempt from Income Tax
Schedule A	Organization Exempt Under Section 501(c)(3)
Schedule D	Schedule D
Schedule G	Fundraising or Gaming Activities
Schedule O	Supplemental Information
Form 8868	Application for Extension
	Depreciation Schedules
Form 8879-TE	IRS e-file Signature Authorization

FEE SUMMARY

Preparation Fee

LEWISTON ROUNDUP ASSOCIATION, INC.

82-0138925

	2022	2021	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS.....	317,089	336,155	-19,066
PROGRAM SERVICE REVENUE.....	659,715	418,968	240,747
INVESTMENT INCOME.....	4	4	0
OTHER REVENUE.....	116,081	106,906	9,175
TOTAL REVENUE.....	1,092,889	862,033	230,856
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS...	76,303	97,608	-21,305
OTHER EXPENSES.....	938,583	766,445	172,138
TOTAL EXPENSES.....	1,014,886	864,053	150,833
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	78,003	-2,020	80,023
TOTAL ASSETS AT END OF YEAR.....	1,324,006	1,409,852	-85,846
TOTAL LIABILITIES AT END OF YEAR.....	258,466	422,315	-163,849
NET ASSETS/FUND BALANCES AT END OF YEAR.	1,065,540	987,537	78,003

2022

GENERAL INFORMATION

PAGE 1

LEWISTON ROUNDUP ASSOCIATION, INC.

82-0138925

FORMS NEEDED FOR THIS RETURN

FEDERAL: 990, SCH A, SCH D, SCH G, SCH O, 8868

CARRYOVERS TO 2023

NONE

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 11/01, 2022, and ending 10/31, 2023**2022**Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

LEWISTON ROUNDUP ASSOCIATION, INC.

EIN or SSN

82-0138925

Name and title of officer or person subject to tax

LISA HAWKINS TREASURER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	1,092,889.
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize PRESNELL GAGE, PLLC to enter my PIN 02050 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

82249287952

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Dawn Alwerdt, CPA

Date

2/26/2025**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

**Application for Automatic Extension of Time To File an
Exempt Organization Return**

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.		Taxpayer identification number (TIN)
	LEWISTON ROUNDUP ASSOCIATION, INC.		82-0138925
	Number, street, and room or suite number. If a P.O. box, see instructions.		
	PO BOX 314		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
	LEWISTON, ID 83501		

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

• The books are in the care of ► DENNY JONES PO BOX 314 LEWISTON ID 83501 _____

Telephone No. ► (208) 746-6324 _____ Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box. ► ☐. If it is for part of the group, check this box ... ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 9/15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year 20 ____ or
- ☒ tax year beginning 11/01, 20 22, and ending 10/31, 20 23.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2022)

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**2022**Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.**Open to Public Inspection****A** For the 2022 calendar year, or tax year beginning 11/01, 2022, and ending 10/31, 2023

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C LEWISTON ROUNDUP ASSOCIATION, INC. PO BOX 314 LEWISTON, ID 83501	D Employer identification number 82-0138925
		E Telephone number (208) 746-6324
F Name and address of principal officer: SAME AS C ABOVE		G Gross receipts \$ 1,237,976.
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions.
J Website: WWW.LEWISTONROUNDUP.COM		H(c) Group exemption number
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other	L Year of formation: 1935	M State of legal domicile: ID

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PRODUCTION OF AN ANNUAL RODEO		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	9
	6 Total number of volunteers (estimate if necessary)	6	325
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	336,155.	317,089.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	418,968.	659,715.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4.	4.
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	106,906.	116,081.
		862,033.	1,092,889.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	97,608.	76,303.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	766,445.	938,583.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	864,053.	1,014,886.
19 Revenue less expenses. Subtract line 18 from line 12	-2,020.	78,003.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,409,852.	1,324,006.
	22 Net assets or fund balances. Subtract line 21 from line 20	422,315.	258,466.
		987,537.	1,065,540.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer LISA HAWKINS		Date TREASURER	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name DAWN ALIVERTI	Preparer's signature <i>Dawn Aliverti</i>	Date 2/26/2025	Check ☐ if self-employed PTIN P01587952
	Firm's name PRESNELL GAGE, PLLC			
	Firm's address 1216 IDAHO STREET LEWISTON, ID 83501	Firm's EIN 20-1943775		
		Phone no. (208) 746-8281		

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:PRODUCTION OF AN ANNUAL RODEO

_____**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: _____) (Expenses \$ 983,140. including grants of \$ _____) (Revenue \$ _____)
PRIMARY PROGRAM IS PRODUCTION OF ONE RODEO PER YEAR. SERVICE IS TO THE GENERAL PUBLIC
WITH TOTAL ATTENDANCE FOR THREE TO FOUR PERFORMANCES OF OVER 22,000. MULTI-USE
FACILITIES ARE OPEN TO THE PUBLIC.

_____**4b** (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

_____**4c** (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

_____**4d** Other program services (Describe on Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses 983,140.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	1a	17
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 9		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. 3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand. 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. 14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If "Yes," complete Form 6069.		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒ **X****Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. 1a 18 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent. 1b 18		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a X	
b Each committee with authority to act on behalf of the governing body?	8b X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official.	15a	X
b Other officers or key employees of the organization.	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

DENNY JONES PO BOX 314 LEWISTON ID 83501 (208) 746-6324

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JAMIE CANNING DIRECTOR	2 0	X						0.	0.	0.
(2) DAN CENTENARI DIRECTOR	2 0	X						0.	0.	0.
(3) JOHN HILDERBRAND DIRECTOR	2 0	X						0.	0.	0.
(4) CHANCE JEFFRIES DIRECTOR	2 0	X						0.	0.	0.
(5) SCOTT ZUGER SECRETARY	2 0	X		X				0.	0.	0.
(6) TIM NIELSON DIRECTOR	2 0	X						0.	0.	0.
(7) NIKKI JOHNSTON DIRECTOR	2 0	X						0.	0.	0.
(8) WILLIAM DEIBEL TREASURER	2 0	X		X				0.	0.	0.
(9) LISA HAWKINS DIRECTOR	2 0	X						0.	0.	0.
(10) BILL JENKINS PRESIDENT	2 0	X		X				0.	0.	0.
(11) DENNY JONES VICE PRESIDENT	2 0	X		X				0.	0.	0.
(12) CHRIS SEUBERT DIRECTOR	2 0	X						0.	0.	0.
(13) CAMERON KIRK DIRECTOR	2 0	X						0.	0.	0.
(14) LACI PEER DIRECTOR	2 0	X						0.	0.	0.

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) SHELLY O'CONNELL DIRECTOR	2 0	X						0.	0.	0.
(16) TRAVIS POLEK DIRECTOR	2 0	X						0.	0.	0.
(17) BRANDON RANDALL VICE PRESIDENT	2 0	X		X				0.	0.	0.
(18) MIKE THOMPSON DIRECTOR	2 0	X						0.	0.	0.
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b	42,997.		
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	274,092.		
	g	Noncash contributions included in lines 1a-1f.	1g			
	h	Total. Add lines 1a-1f		317,089.		
	Program Service Revenue	Business Code				
2a		TICKET SALES		479,654.	479,654.	
b		CONCESSION INCOME		70,445.	70,445.	
c		RENT INCOME		45,025.	45,025.	
d		SPECIAL EVENTS		32,178.	32,178.	
e		ADVERTISING & SIGNS		18,894.	18,894.	
f		All other program service revenue.		13,519.	13,519.	
g		Total. Add lines 2a-2f		659,715.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		4.		4.
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	(i) Real			
			(ii) Personal			
	b	Less: rental expenses	6b			
	c	Rental income or (loss)	6c			
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities			
			(ii) Other			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a	261,168.		
	b	Less: direct expenses	8b	145,087.		
c	Net income or (loss) from fundraising events		116,081.		116,081.	
9a	Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b				
c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less	10a				
b	Less: cost of goods sold.	10b				
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code					
	11a					
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d				
12	Total revenue. See instructions		1,092,889.	659,715.	0.	116,085.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	63,146.	60,369.	2,777.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.	13,157.		13,157.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	15,840.	15,840.		
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.	87,414.	87,414.		
13 Office expenses.	3,009.	3,009.		
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.	1,467.	1,467.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	6,759.	6,759.		
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	72,686.	72,686.		
23 Insurance.	30,519.	30,519.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS	139,470.	123,658.	15,812.	
b GUARANTEED PURSE	106,500.	106,500.		
c LIVESTOCK	85,150.	85,150.		
d CONTRACT ACTS	63,747.	63,747.		
e All other expenses. SEE SCH. O.	326,022.	326,022.		
25 Total functional expenses. Add lines 1 through 24e.	1,014,886.	983,140.	31,746.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	191,369.	1	157,773.
	2 Savings and temporary cash investments	1,160.	2	1,440.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	41,159.	4	50,373.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	22,141.	8	33,083.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,278,038.		
	b Less: accumulated depreciation	10b 2,196,701.	10c	1,081,337.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,409,852.	16	1,324,006.	
Liabilities	17 Accounts payable and accrued expenses	70,262.	17	14,970.
	18 Grants payable		18	
	19 Deferred revenue	7,745.	19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	344,308.	23	243,496.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	422,315.	26	258,466.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	1,825,936.	29	1,825,936.
	30 Paid-in or capital surplus, or land, building, or equipment fund	9,351.	30	9,351.
	31 Retained earnings, endowment, accumulated income, or other funds	-847,750.	31	-769,747.
	32 Total net assets or fund balances	987,537.	32	1,065,540.
	33 Total liabilities and net assets/fund balances	1,409,852.	33	1,324,006.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,092,889.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,014,886.
3	Revenue less expenses. Subtract line 2 from line 1	3	78,003.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	987,537.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,065,540.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

LEWISTON ROUNDUP ASSOCIATION, INC.

Employer identification number

82-0138925

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions).					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization.		
b 33-1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization.		
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	271,577.	79,614.	287,749.	336,155.	317,089.	1,292,184.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.	380,066.	63,868.	366,169.	418,968.	734,525.	1,963,596.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	651,643.	143,482.	653,918.	755,123.	1,051,614.	3,255,780.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						3,255,780.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6.	651,643.	143,482.	653,918.	755,123.	1,051,614.	3,255,780.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	93.	123.	-1,980.	4.	4.	-1,756.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	93.	123.	-1,980.	4.	4.	-1,756.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
13 Total support. (Add lines 9, 10c, 11, and 12.)	651,736.	143,605.	651,938.	755,127.	1,051,618.	3,254,024.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)).	15	100.00 %
16 Public support percentage from 2021 Schedule A, Part III, line 15.	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	17	0.00 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17.	18	0.00 %

19a 33-1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☒

b 33-1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Schedule A (Form 990) 2022

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**Section D – Distributions**

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required – <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

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Schedule A (Form 990) 2022

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial StatementsComplete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022**Open to Public
Inspection**

Employer identification number

LEWISTON ROUNDUP ASSOCIATION, INC.

82-0138925

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☐ Yes	☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	☐ Yes	☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance.....	1 c
d Additions during the year.....	1 d
e Distributions during the year.....	1 e
f Ending balance.....	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance.....					
b Contributions.....					
c Net investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations..... **3a(i)**

Yes	No
-----	----

(ii) Related organizations..... **3a(ii)**

Yes	No
-----	----

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? **3b**

Yes	No
-----	----

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land.....		570,649.		570,649.
b Buildings.....		2,254,996.	1,798,032.	456,964.
c Leasehold improvements.....		72,809.	72,809.	0.
d Equipment.....		280,814.	234,733.	46,081.
e Other.....		98,770.	91,127.	7,643.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.).....				1,081,337.

BAA

Schedule D (Form 990) 2022

Part VII Investments – Other Securities.

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely held equity interests.....		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Part VIII Investments – Program Related.

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets.

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2 a	
b	Donated services and use of facilities	2 b	
c	Recoveries of prior year grants	2 c	
d	Other (Describe in Part XIII.)	2 d	
e	Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4 a	
b	Other (Describe in Part XIII.)	4 b	
c	Add lines 4 a and 4 b	4 c	
5	Total revenue. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12.)	5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2 a	
b	Prior year adjustments	2 b	
c	Other losses	2 c	
d	Other (Describe in Part XIII.)	2 d	
e	Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4 a	
b	Other (Describe in Part XIII.)	4 b	
c	Add lines 4 a and 4 b	4 c	
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)	5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

LEWISTON ROUNDUP ASSOCIATION, INC.

Employer identification number

82-0138925

Part I

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a ☐ Mail solicitations | e ☐ Solicitation of non-government grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☐ Special fundraising events |
| d ☐ In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 <u>SHES WILD</u> (event type)	(b) Event #2 <u>HORSEMANS BALL</u> (event type)	(c) Other events <u>3</u> (total number)	(d) Total events (add column (a) through column (c))
Revenue	1 Gross receipts	119,134.	70,076.	67,897.	257,107.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	119,134.	70,076.	67,897.	257,107.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	29,646.	30,411.	70,186.	130,243.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				130,243.
	11 Net income summary. Subtract line 10 from line 3, column (d)				126,864.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$ _____

Description of services provided

☐

Director/officer

☐

Employee

☐

Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year. . . \$ _____

Part IV

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022**Open to Public
Inspection**

Employer identification number

LEWISTON ROUNDUP ASSOCIATION, INC.

82-0138925

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE COMPLETED FORM 990 IS RECEIVED BY THE TREASURER, AND PRESENTED TO THE OFFICERS OF THE BOARD FOR RECOMMENDATION OF APPROVAL AS IS OR RETURNED FOR CHANGES. ONCE APPROVED BY THE OFFICERS OF THE BOARD, THE APPROVED FORM IS PRESENTED TO THE FULL MEMBERSHIP BOARD AND APPROVED FOR FILING WITH THE IRS AS IS.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST BY DELIVERING THE INFORMATION TO INTERESTED PARTIES IN EITHER ELECTRONIC OR PAPER FORMAT.

**FORM 990, PART IX, LINE 24E
OTHER EXPENSES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
AUTO EXPENSES	5,736.	5,736.		
BUCKLE CLUB	5,249.	5,249.		
CLEAN UP	6,721.	6,721.		
COMPUTER/WEBSITE	18,601.	18,601.		
CONCESSIONS	45,193.	45,193.		
ENTERTAINMENT	3,600.	3,600.		
JUDGES	14,330.	14,330.		
MERCHANDISE EXPENSE	18,282.	18,282.		
PARADE	1,343.	1,343.		
PARKING	3,750.	3,750.		
POSTAGE AND SHIPPING				
PRINTING	445.	445.		
PUBLIC INFORMATION	3,200.	3,200.		
REPAIRS & MAINTENANCE	55,200.	55,200.		
SANITATION	19,380.	19,380.		
SECURITY	10,909.	10,909.		
SPECIAL EVENTS	29,117.	29,117.		
SPONSOR	20,496.	20,496.		
SUPPLIES	4,809.	4,809.		
TICKETS	21,317.	21,317.		
UTILITIES	38,344.	38,344.		
TOTAL	\$ 326,022.	\$ 326,022.	\$ 0.	\$ 0.

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2022 FEDERAL BOOK DEPRECIATION SCHEDULE

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LEWISTON ROUNDUP ASSOCIATION, INC.

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FORM 990/990-PF																
BUILDINGS																
3	COVERED ARENA	9/01/82		245,935							245,935	197,575	S/L	50		4,919
4	HORSE BARN	9/01/82		170,592							170,592	137,046	S/L	50		3,412
5	RESIDENCE	9/01/82		36,735							36,735	29,517	S/L	50		735
6	WEST CONCESSION RESTROOM	9/01/82		46,997							46,997	37,756	S/L	50		940
7	EAST CONCESSION RESTROOM	9/01/82		118,829							118,829	95,468	S/L	50		2,377
8	GRANDSTANDS	9/01/82		465,345							465,345	373,830	S/L	50		9,307
9	UNDERGROUND UTILITIES	9/01/82		110,268							110,268	73,822	S/L	60		1,838
10	FENCING/STOCKPENS	9/01/82		84,135							84,135	84,135	S/L	25		0
11	ARENA LIGHT/ELECTRIC	9/01/82		27,531							27,531	18,433	S/L	60		459
12	BUCKING CHUTES	9/01/82		6,035							6,035	6,035	S/L	25		0
13	WASHRACK	9/01/82		519							519	519	S/L	25		0
14	CARPET-BOARD ROOM	9/01/82		64,169							64,169	42,957	S/L	60		1,069
18	CARPET-BOARD ROOM	3/10/83		210							210	210	S/L	5		0
19	INDOOR ARENA FENCE	3/10/83		7,351							7,351	7,351	S/L	10		0
20	INDOOR ARENA OFFICE	3/10/83		609							609	609	S/L	10		0
21	SCREEN DOORS	3/10/83		204							204	204	S/L	5		0
27	CEDAR BAR TOP	9/01/83		249							249	249	S/L	10		0
28	INDOOR ARENA SOUND SYSTEM	1/31/84		551							551	551	S/L	10		0
29	WELL DRILLING	1/31/84		2,660							2,660	2,057	S/L	50		53
31	WELL WATER PUMP	7/31/84		5,731							5,731	5,731	S/L	10		0
32	STORAGE SHED	8/31/84		425							425	425	S/L	10		0
33	CONCESSION STANDS-TABLES	9/30/84		2,650							2,650	2,650	S/L	10		0
34	ROOF-PUMPHOUSE	1/20/85		215							215	215	S/L	10		0

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35	PANELS	4/17/85		854							854	854	S/L	10		0
36	ASPHALT BOX SEATS	9/18/86		1,500							1,500	1,500	S/L	10		0
37	LIGHT POLE E ROAD	9/22/86		177							177	177	S/L	10		0
39	CHUTES	8/31/90		9,720							9,720	9,720	S/L	10		0
40	WATER WAGON	8/15/91		1,828							1,828	1,828	S/L	10		0
45	CHAIN LINK FENCE	8/01/92		3,665							3,665	3,665	S/L	10		0
46	SPRINKLER	8/01/92		4,006							4,006	4,006	S/L	10		0
47	BUILDING MATERIALS	9/24/92		1,494							1,494	1,494	S/L	10		0
48	WELL	10/28/92		24,868							24,868	19,156	S/L	10		0
50	ARENA LIGHTS	10/01/93		6,777							6,777	6,777	S/L	10		0
51	PAVED PATHWAYS	5/01/94		13,830							13,830	13,830	S/L	10		0
52	MAINTENANCE SHOP	8/31/94		15,615							15,615	15,615	S/L	20		0
53	WIRE SHOP	12/31/94		3,287							3,287	3,287	S/L	20		0
54	CHAIN LINK FENCING	1/31/95		11,142							11,142	11,142	S/L	15		0
55	PVC FENCING	1/31/95		29,457							29,457	29,457	S/L	15		0
56	LANDSCAPING	3/31/95		5,742							5,742	5,742	S/L	15		0
57	KETCH PEN GUTTERS	3/31/95		1,128							1,128	1,128	S/L	15		0
58	TICKET BUILDING	4/30/95		2,009							2,009	2,009	S/L	20		0
59	IRRIGATION SPRINKLER	4/30/95		26,062							26,062	26,062	S/L	15		0
60	SAFETY BAR-GRANDSTANDS	6/30/95		1,920							1,920	1,920	S/L	20		0
64	SKYWALK WAY	9/01/97		19,975							19,975	19,975	S/L	20		0
65	GRANDSTAND BYPASS	11/01/97		477							477	477	S/L	20		0
66	CORRALS	7/01/98		30,375							30,375	30,375	S/L	20		0
67	WATER SYSTEM N PARK	7/01/98		2,381							2,381	2,381	S/L	10		0
71	WATER SYSTEM	10/01/99		2,000							2,000	2,000	S/L	10		0
72	GLASS	1/31/00		500							500	500	S/L	20		0
73	GUTTERS	7/17/00		3,268							3,268	3,268	S/L	20		0

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74	WATER SYSTEM	7/17/00		3,602							3,602	3,602	S/L	10		0
75	WATER PUMP	8/18/00		504							504	504	S/L	10		0
76	FREEZER	8/28/00		328							328	328	S/L	10		0
77	ARCHWAY PROJECT	9/01/00		1,502							1,502	1,502	S/L	20		0
81	OFFICE REMODEL	12/01/00		755							755	755	S/L	20		0
82	KETCH PEN HAND WASH SINK	3/01/01		490							490	490	S/L	10		0
86	WATER SYSTEM ADDITION	8/01/01		3,688							3,688	3,688	S/L	10		0
87	LOADING CHUTE	9/01/01		874							874	874	S/L	10		0
88	KETCH PEN STAGE FENCE	10/01/01		1,081							1,081	1,081	S/L	15		0
89	WATER-KONEN	10/31/01		50							50	50	S/L	10		0
90	STALLS-LEVELING	3/01/02		306							306	306	S/L	10		0
91	SLIDING TRACK ELECTRIC	3/11/02		616							616	616	S/L	10		0
93	DRAINAGE	4/30/02		5,168							5,168	5,168	S/L	10		0
94	COYOTE PUMP	5/24/02		757							757	757	S/L	10		0
102	HANDICAP DESK	3/31/04		3,295							3,295	3,063	S/L	20		165
107	ELECTRICAL UPDATES	9/30/04		4,566							4,566	4,145	S/L	20		228
111	KETCH PEN ROOF & OFFICE	7/18/05		8,716							8,716	7,519	S/L	20		436
114	HOT WATER TANK	4/28/06		2,228							2,228	2,228	S/L	10		0
116	STOCK PENS	9/13/06		1,950							1,950	1,950	S/L	10		0
117	LIGHTING	9/13/06		1,198							1,198	1,198	S/L	10		0
119	SECURITY EMERGENCY LIGHTS	7/01/07		3,157							3,157	3,157	S/L	10		0
120	STOCK PEN ADDITION	7/01/07		3,592							3,592	3,592	S/L	10		0
121	PUMP FOR WELL	7/01/07		2,530							2,530	2,530	S/L	15		0
126	FLOOR-OFFICE	5/01/08		1,187							1,187	1,187	S/L	7		0
127	WELL PUMP REPAIR	5/05/08		9,400							9,400	9,400	S/L	10		0
128	FLOORING-GROUNDSKEEPER HO	5/05/08		3,764							3,764	3,764	S/L	7		0
129	CORPORATE AREA TENT	9/01/08		5,446							5,446			10		0

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130	STORAGE SHED	9/01/08		2,218							2,218			10		0
132	MY ARCHITECT	10/01/08		3,750							3,750	3,750	S/L	10		0
133	WELL PROJECT	9/01/09		172,069							172,069	151,037	S/L	15		11,471
134	STABLES PROJECT	9/01/09		48,353							48,353	16,325	S/L	39		1,240
135	KETCH PEN TABLES	9/01/09		2,582							2,582	2,582	S/L	5		0
136	BLEACHERS (ARENA)	9/01/10		17,592							17,592	10,704	S/L	20		880
137	SPRINKLER SYSTEM FOR SALO	9/01/10		9,060							9,060	5,511	S/L	20		453
138	PLATFORM (ANNOUNCER STAND	9/01/10		3,580							3,580	2,178	S/L	20		179
139	TIME EVENTS CHUTES	9/01/10		1,553							1,553	946	S/L	20		78
140	SIDING ON SALOON	9/01/10		1,283							1,283	780	S/L	20		64
141	WELL PROJECT	9/01/10		14,109							14,109	8,581	S/L	20		705
142	SALOON FENCING	9/01/10		1,508							1,508	915	S/L	20		75
143	CROWS NEST	10/31/10		189							189	189	S/L	5		0
144	SHES WILD	12/06/10		122							122	122	S/L	10		0
146	PEN COOLER	5/01/11		5,220							5,220	5,220	S/L	10		0
147	PUMPHOUSE WK	7/05/11		1,170							1,170	1,170	S/L	10		0
150	LED DISPLAY	8/31/11		4,721							4,721	4,721	S/L	7		0
155	HVAC RUNS KP BLD	10/31/11		566							566	566	S/L	10		0
156	HORSE BARN IMP	10/31/11		426							426	426	S/L	10		0
157	LIGHT/FLAG POLE	10/31/11		4,707							4,707	4,707	S/L	7		0
158	AC UNIT REPLACE	10/31/11		2,923							2,923	2,923	S/L	7		0
165	GAS FURNACE/AC	6/19/12		5,020							5,020	2,615	S/L	20		251
169	FENCING	8/20/12		6,857							6,857	3,515	S/L	20		343
173	LIGHTING IMPROVEMENTS	9/18/12		2,366							2,366	2,366	S/L	10		0
174	PRECAST BLOCKS/BUNKERS	9/25/12		298							298	298	S/L	7		0
189	TILE & CARPET IN GROUND SK	5/16/14		2,845							2,845	2,845	S/L	7		0
190	CAMERA PLATFORMS	5/12/14		547							547	308	S/L	15		36

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191	SOLAR SHAKES FOR KETCHPEN	8/10/14		262							262	262	S/L	7		0
192	FENCING	9/01/14		1,011							1,011	415	S/L	20		51
193	GROUNDKEEPER ROOF	10/10/14		3,115							3,115	914	S/L	27.5		113
203	WATER SYSTEM REPORT IN	10/31/17		4,500							4,500	3,153	150DB	15		135
207	GUTTERS, WINDOWS, & DOORS	2/09/15		3,368							3,368	947	S/L	27.5		122
208	HOT WATER TANK-KETCHPEN	1/10/15		432							432	337	S/L	10		43
209	SALOON TOKEN BOOTH	9/17/15		2,373							2,373	1,120	S/L	15		158
210	INDOOR ARENA LIGHT UPGRAD	9/01/15		25,107							25,107	17,995	S/L	10		2,511
211	ASPHALT IMPROVEMENT	9/03/15		63,509							63,509	30,344	S/L	15		4,234
212	NATURAL GAS INFRASTRUCTUR	3/06/15		39,171							39,171	10,012	S/L	30		1,306
213	WELL PUMP AND MOTOR	6/08/15		14,008							14,008	10,390	S/L	10		1,401
214	PEPSI SIGN WIRING	9/17/15		307							307	219	S/L	10		31
215	OUTDOOR ARENA ELECTRICAL	4/15/15		6,893							6,893	5,226	S/L	10		689
216	SHOP ROOF	10/16/15		1,589							1,589	1,330	S/L	20		79
223	INDOOR ARENA LIGHTING	1/20/16		3,600							3,600	2,430	S/L	10		360
224	KITCHEN REMODEL	4/26/16		20,910							20,910	4,972	S/L	27.5		760
225	30" DOUBLE OVEN & UPRIGHT	2/24/16		2,967							2,967	1,980	S/L	10		297
229	WELL PROJECT	10/31/18		49,128							49,128	13,100	S/L	15		3,275
235	ELECTRICAL IMPROVEMENTS	10/31/19		4,360							4,360	873	S/L	15		291
TOTAL BUILDINGS				2,254,996		0	0	0	0	0	2,254,996	1,740,463				57,569
COMPUTER & SOFTWARE																
104	TICKET SOFTWARE	7/31/04		3,500							3,500	3,500	S/L	3		0
105	TICKET FILE SERVER	7/31/04		1,978							1,978	1,978	S/L	5		0
106	TICKET PRINTER	7/31/04		2,244							2,244	2,244	S/L	5		0
109	DELL PC	4/21/05		2,380							2,380	2,380	S/L	5		0

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113	BADGE SYSTEM & PRINTER	4/28/06		2,633							2,633	2,633	S/L	5		0
125	OFFICE COMPUTER	2/11/08		1,975							1,975	1,946	S/L	10		0
151	QUICKBOOKS	9/26/11		483							483	483	S/L	3		0
154	COMPUTER	10/30/11		1,299							1,299	1,299	S/L	10		0
188	QUICKBOOKS UPGRADE	2/06/14		213							213	213	S/L	3		0
205	CREDIT CARD MACHINE	4/29/15		292							292	292	S/L	5		0
227	COMPUTER-OFFICE MAIN	6/26/17		800							800	800	S/L	5		0
234	LEXMARK XM7155	7/03/19		954							954	637	S/L	5		191
236	WIFI IMPROVEMENTS	1/24/20		2,017							2,017	1,109	S/L	5		403
237	LAPTOP - GROUNDSKEEPER	10/06/20		912							912	379	S/L	5		182
TOTAL COMPUTER & SOFTWARE				21,680		0	0	0	0	0	21,680	19,893				776
GOLD BUCKLE CLUB																
68	ORIGINAL GBC BUILDING	9/01/98		41,911							41,911	41,911	S/L	25		0
69	ADDITION GBC BUILDING	11/01/98		1,316							1,316	1,316	S/L	25		0
78	WINDOW & BLIND	9/01/00		1,054							1,054	1,054	S/L	10		0
79	INSIDE MURALS GBC	10/31/00		550							550	550	S/L	10		0
96	DECK MAT GBC	8/27/02		1,577							1,577	1,577	S/L	10		0
99	DECK	9/01/03		8,303							8,303	6,365	S/L	25		332
124	GLASS DOOR	11/01/07		735							735	735	S/L	10		0
160	LIGHTING IMPROVEMENTS	11/01/11		1,236							1,236	1,176	S/L	10		0
233	GBC ROOF TOP HVAC UNIT	9/30/18		8,750							8,750	3,573	S/L	10		875
TOTAL GOLD BUCKLE CLUB				65,432		0	0	0	0	0	65,432	58,257				1,207
LAND																

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1	LAND	9/08/81		570,649							570,649					0
	TOTAL LAND			570,649		0	0	0	0	0	570,649	0				0
	MACHINERY AND EQUIPMENT															
15	FIRE DETECTION	9/01/82		3,912							3,912	3,912	S/L	20		0
16	MANURE SPREADER	10/31/82		350							350	350	S/L	10		0
22	TABLE & CHAIRS	3/17/83		2,054							2,054	2,054	S/L	5		0
23	FIRE DETECTION	5/03/83		500							500	500	S/L	50		0
24	INDOOR ARENA SOUND	5/03/83		1,098							1,098	1,098	S/L	10		0
26	WEED EATER	6/09/83		269							269	269	S/L	5		0
30	ROTARY HELD MOWER	2/28/84		1,672							1,672	1,672	S/L	10		0
38	LAWN MOWER	7/31/87		263							263	263	S/L	10		0
41	MOWER	8/15/91		750							750	750	S/L	7		0
42	84 MAZDA PICKUP	8/15/91		2,172							2,172	2,172	S/L	5		0
43	CULTIVATOR	1/31/92		750							750	750	S/L	5		0
44	SPREADER	2/28/92		3,100							3,100	3,100	S/L	10		0
61	TRACTOR	6/30/95		8,925							8,925	8,925	S/L	10		0
62	PARMA ARENA GROOMER	1/21/97		1,995							1,995	1,995	S/L	10		0
63	PREIFERT PANELS/GATE	7/11/97		14,138							14,138	14,138	S/L	10		0
80	DELL OFFICE COMPUTER	11/01/00		1,447							1,447	1,447	S/L	5		0
83	TICKET SOFTWARE	5/01/01		7,801							7,801	7,801	S/L	5		0
84	GATEWAY TICKET COMPUTER	5/01/17		2,182							2,182	2,182	S/L	5		0
85	GATEWAY TICKET COMPUTER	5/01/17		2,181							2,181	2,181	S/L	5		0
92	OUTDOOR ARENA HOSE LINE	3/31/02		181							181	181	S/L	10		0
95	KONEN WATER TANK	5/31/02		8,856							8,856	8,856	S/L	10		0
100	FILE CABINETS	10/08/03		591							591	591	S/L	10		0

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101	CHAIRS	10/14/03		100							100	100	S/L	10		0
108	CLARK FORK LIFT	11/10/04		1,171							1,171	1,171	S/L	7		0
110	POLARIS MULE	5/11/05		5,005							5,005	5,005	S/L	7		0
115	STAGECOACH UPGRADES	7/25/06		6,275							6,275	6,275	S/L	10		0
118	LAWN MOWER	4/01/07		9,584							9,584	9,584	S/L	10		0
122	TICKET ROOM CLOSETS	7/01/07		3,147							3,147	3,147	S/L	10		0
123	REFER CONTAINER	11/01/07		3,000							3,000	3,000	S/L	5		0
145	SPRINKLER SYSTEM	3/22/11		2,500							2,500	2,479	S/L	10		0
152	PENNING RAILS	10/10/11		623							623	623	S/L	10		0
159	TENT	10/31/11		3,500							3,500	3,500	S/L	10		0
161	2 STAINLESS STEEL TABLES	6/01/12		276							276	276	S/L	7		0
162	CASTERS	6/11/12		27							27	27	S/L	7		0
163	FRYER REGULATOR	6/11/12		112							112	112	S/L	7		0
164	1966 FORD GARBAGE TRUCK	6/14/12		2,500							2,500	2,500	S/L	5		0
166	MICROWAVE	7/08/12		68							68	68	S/L	5		0
167	PROPANE FRYER	7/13/12		957							957	957	S/L	7		0
168	FRYER RACK	7/31/12		94							94	94	S/L	7		0
170	TICKET/INTERNET SCANNERS	8/27/17		376							376	376	S/L	7		0
171	CONCESSIONS EQUIPMENT	8/31/12		2,250							2,250	2,250	S/L	7		0
172	BARREL RACE TIMING CONSOL	9/09/12		821							821	821	S/L	7		0
175	ALUMINUM SHEET-CURLEY FRY	9/30/12		75							75	75	S/L	7		0
176	CANOPY-CURLY FRYER	9/30/12		236							236	236	S/L	7		0
177	1990 FORD F250 4X4	10/12/12		3,000							3,000	3,000	S/L	7		0
178	UTILITY PANELS	4/16/13		1,580							1,580	751	S/L	20		79
179	PROPANE FRYER	4/19/13		1,035							1,035	1,035	S/L	7		0
180	POLARIS 2002 4-WHEELER	4/23/13		3,300							3,300	3,300	S/L	7		0
181	2012 JD 5085M TRACTOR	7/29/13		49,000							49,000	45,325	S/L	10		3,675

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182	CASH REGISTERS	8/09/13		575							575	575	S/L	7		0
183	CASH REGISTERS	8/16/13		256							256	256	S/L	7		0
184	30 MOTOROLA HT 1000 RADIO	9/01/13		1,990							1,990	1,990	S/L	7		0
185	SCOREBOARD	10/31/13		868							868	868	S/L	7		0
186	BUCKING CHUTES	10/31/13		28,000							28,000	12,600	S/L	20		1,400
194	PORTABLE PA SYSTEM	4/08/14		988							988	849	S/L	10		99
195	BOW GATE 6X9	4/21/14		270							270	230	S/L	10		27
196	HEINZ DISPENSING PUMPS	8/10/14		252							252	252	S/L	7		0
197	STOCK TANKS	8/21/14		538							538	538	S/L	5		0
198	2 CASH REGISTERS	8/28/14		426							426	426	S/L	7		0
199	2 CASH REGISTERS	9/03/14		426							426	426	S/L	7		0
200	MIGHTY BUCKY	9/25/14		1,220							1,220	493	S/L	20		61
201	LAWN MOWER-GROUNDSMASTER	10/07/14		4,758							4,758	3,847	S/L	10		476
202	AIR COMPRESSOR	10/18/14		286							286	286	S/L	7		0
204	ROCK PICKER	11/21/13		1,500							1,500					0
217	WIRELESS HEADSET BUNDLE	1/06/15		304							304	304	S/L	7		0
218	12' PREMIER PANELS	3/12/15		1,980							1,980	1,012	S/L	15		132
219	8 FOLDING TABLES WITH 152	3/20/15		4,421							4,421	3,352	S/L	10		442
220	ROPING CHUTE	5/15/15		1,649							1,649	825	S/L	15		110
221	STOVE FOR COWBOY HOSPITAL	8/03/15		390							390	390	S/L	7		0
222	STRIPPING CHUTE	10/30/15		350							350	125	S/L	20		18
226	BACK BLADE	10/31/16		948							948	570	S/L	10		95
228	LUCKY ACRES STALLS WITH R	10/31/17		15,412							15,412					0
230	BLACK WIDOW ARENA GROUND	3/01/18		6,000							6,000	2,800	S/L	10		600
231	2018 TRAILS WEST HORSE TR	7/01/18		32,982							32,982	20,419	S/L	7		4,712
232	GMC GARBAGE TRUCK	8/20/18		1,035							1,035	863	S/L	5		172
TOTAL MACHINERY AND EQUIPME				273,623		0	0	0	0	0	273,623	215,570				12,098

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ROAD IMPROVEMENTS																
2	ROAD	9/01/82		15,874							15,874	15,874	S/L	20		0
17	ROAD & GRAVEL	3/10/83		11,881							11,881	11,881	S/L	20		0
25	ARENA SAND & GRADING	6/09/83		1,774							1,774	1,774	S/L	20		0
49	ADDITIONS	9/01/93		28,675							28,675	28,675	S/L	20		0
131	SEAL COAT DRIVEWAYS	10/01/08		14,605							14,605	13,714	S/L	15		891
TOTAL ROAD IMPROVEMENTS				72,809		0	0	0	0	0	72,809	71,918				891
TRADEMARK																
97	TRADEMARK LRA	8/01/03		4,378							4,378	4,378	S/L	15		0
98	COPYRIGHT-SHE'S WILD	8/01/03		947							947	927	S/L	15		0
103	TRADEMARK	5/14/04		4,142							4,142	4,142	S/L	15		0
112	TRADEMARK REGISTRATION	9/14/05		962							962	962	S/L	15		0
148	TRADEMARK COPIES	7/29/11		30							30	23	S/L	15		2
149	TRADEMARK	8/30/11		106							106	79	S/L	15		7
153	TRADEMARK	10/21/11		106							106	78	S/L	15		7
187	TRADEMARK-SHE'S WILD	11/18/13		1,155							1,155	693	S/L	15		77
206	ADD'L TRADEMARK CLASSIFIC	4/06/15		786							786	395	S/L	15		52
TOTAL TRADEMARK				12,612		0	0	0	0	0	12,612	11,677				145
TOTAL DEPRECIATION				3,271,801		0	0	0	0	0	3,271,801	2,117,778				72,686
GRAND TOTAL DEPRECIATION				3,271,801		0	0	0	0	0	3,271,801	2,117,778				72,686